

99102072058000

Veranlagungsverfahren nach § 50 Abs. 2 S. 2 Nr. 5 EStG Durchführung

Heruntergeladen am 06.06.2025

<https://fimpportal.de/xzufi-services/102548960/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99102072058000
Leistungsbezeichnung I	Veranlagungsverfahren nach § 50 Abs. 2 S. 2 Nr. 5 EStG Durchführung
Leistungsbezeichnung II	Apply for assessment for limited taxpayers
Typisierung	1 - Bund: Regelung und Vollzug
Quellredaktion	Bund
Freigabestatus Katalog	fachlich freigegeben (gold)
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	
Verrichtungskennung	Durchführung (58)
SDG-Informationsbereich	Besteuerung in einem anderen Mitgliedstaat
Lagen Portalverbund	Steuererklärung (1060100)
Einheitlicher	

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Ansprechpartner	Nein
Fachlich freigegeben am	20.11.2020
Fachlich freigegeben durch	Federal Ministry of Finance (BMF)
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/_50.html https://www.gesetze-im-internet.de/estg/_50a.html https://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=CELEX%3A12012E%2FTXT%3Ade%3APDF https://www.gesetze-im-internet.de/kstg_1977/_32.html
Teaser	If you are subject to limited tax liability, you can apply for an assessment for income tax or corporation tax under certain conditions.
Volltext	The assessment is a formal procedure in which you submit your tax return(s) in particular and the Federal Central Tax Office (BZSt) determines your income tax or corporation tax. The tax is determined in an assessment notice. If you are subject to limited tax liability and earn income exclusively from • artistic • sports • artistic • entertainment or • similar performances or • from their exploitation and • from supervisory board activities, you can apply to the BZSt for income tax or corporation tax on your income. You are subject to limited tax liability if • you do not have a residence in Germany and • do not reside here for a longer period of time, • but you do earn income in Germany.

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Legal entities are subject to limited tax liability if

- they have their management and
- do not have their registered office in Germany,
- but earn income in Germany.

If you apply for assessment, the tax is calculated on the basis of all income.

The income is the amount that must be paid to you by the payer. If the payer has deducted the tax from this amount and paid you the remaining amount, the tax deduction amount and the associated solidarity surcharge can be credited against the assessed tax. As proof, you must attach the tax certificates issued by the payer to the tax return.

You make your application for assessment for income tax or corporation tax by submitting a tax return in writing by post to the BZSt.

****Note****

If you have other income in Germany, you must submit your tax return to the tax office in whose district your assets are located or in whose district you have predominantly carried on your business. You should also contact this tax office if you have any questions. Other income includes, for example, income from trade, self-employment, employment, renting and leasing.

Erforderliche Unterlagen

When applying, you must submit:

- Tax return
 - If you are an individual: Income tax return
 - If you are a legal entity: Corporate income tax return

Voraussetzungen

The assessment for income tax can be applied for:

- natural persons,

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	• who live in the European Union (EU) or • the European Economic Area (EEA) or who reside here for a longer period of time, • are nationals of a state of the EU or the EEA and • are subject to limited tax liability in Germany. The assessment for corporate income tax can be applied for: • legal persons, • who are resident in the European Union (EU) or • the European Economic Area (EEA) and are subject to limited tax liability in Germany. • have limited tax liability in Germany
Kosten	• none
Verfahrensablauf	You must submit your tax return in writing to the Federal Central Tax Office (BZSt). • Compile all the necessary documents. • Complete the tax return according to the respective calendar year. • Sign all the documents and send them by post to the BZSt. • The BZSt will send you your tax assessment after checking your documents.
Bearbeitungsdauer	• for processing the application: 2 to 6 months
Frist	Application period: 4 years • the period begins at the end of the calendar year in which the tax arose • the period cannot be extended
weiterführende Informationen	https://www.bzst.de/DE/Unternehmen/Abzugsteuern/Abzugsteuer/Veranlagungsverfahren/veranlagungsverfahren_node.html
Hinweise	
Rechtsbehelf	
Kurztext	• Assessment procedure in accordance with section 50(2) sentence 2 no. 5 EStG Implementation

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- Application for an assessment for persons with limited tax liability
- Applications may be submitted by:
 - Natural persons,
 - who reside in the European Union (EU) or the European Economic Area (EEA) or who reside here for a longer period of time
 - who are citizens of the EU or the EEA and
 - are subject to limited tax liability in Germany
 - legal entities
 - who have their place of business and
 - have their management and registered office in the EEA and
 - are subject to limited tax liability in Germany
- Persons with limited tax liability are those who earn income in Germany, but who
 - do not reside in Germany and
 - do not reside in Germany for a longer period of time,
 - have no management and
 - do not have a registered office in Germany.
- persons with limited tax liability may file an assessment for income tax or corporate income tax for income from
 - artistic
 - sporting
 - artistic
 - entertaining or
 - similar performances or
 - from their exploitation and
 - from supervisory board activities.
- Information provided by: Federal Central Tax Office (BZSt)
- Application via: Application for assessment is made by submitting the tax return in writing by mail to the Federal Central Tax Office (BZSt).
- responsible: Federal Central Tax Office (BZSt)

Ansprechpunkt

Zuständige Stelle

Formulare

- Forms: yes
- Online procedure possible: no
- Written form necessary: yes

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	• personal appearance: no https://www.bzst.de/DE/Unternehmen/Abzugsteuern/Abzugsteuer/Veranlagungsverfahren/veranlagungsverfahren_node.html#js-toc-entry3 https://www.formulare-bfinv.de/ffw/action/invoke.do?id=est
Ursprungsportal	Veranlagungsverfahren nach § 50 Abs. 2 S. 2 Nr. 5 EStG Durchführung, Veranlagungsverfahren nach § 50 Abs. 2 S. 2 Nr. 5 EStG Durchführung